

GATEWAY UPLOADS AND REMOTE AUDITING

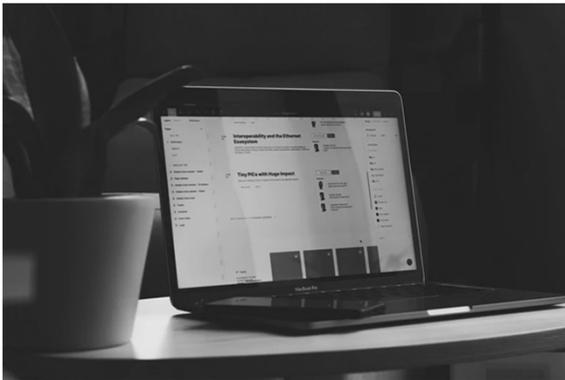
2021 ANNUAL CLERKS CONFERENCE



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Indiana State Board of Accounts



Gateway Uploads

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Indiana State Board of Accounts



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/iboa

AMENDED STATE EXAMINER DIRECTIVE 2018-1

Date: November 9, 2020
 Subject: Monthly and Annual Engagement Uploads
 Authority: IC 5-11-1-2, -4, -9, -10, -21, -24
 Application: This Directive applies to all local governmental units
 From: Paul D. Joyce, CPA, State Examiner

State Examiner Directive 2018-1 Amended

The purpose of this Directive is to provide guidelines for the use of the "Indiana Gateway for Government Units" application entitled "Monthly and Annual Engagement Uploads" (Engagement Uploads). The Engagement Uploads provide a more efficient and cost-effective audit process for governmental units.

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15th of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. For schools and extra-curricular accounts, this is effective for year ending June 30, 2021, which will be due August 29, 2021. Thereafter, annual files must be uploaded no later than March 1st (August 29th for schools and extra-curricular accounts) for the prior year end unless the SBOA establishes a different date.

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

A user guide for the Engagement Uploads is available and located at:
<https://gateway.floripa.org/opensau/engagementguide> It is pertinent that this user guide be used in conjunction with this Directive. It provides critical information to use that will help avoid user interaction

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Original Requirements

Monthly:

- Monthly Bank Reconciliation
- Cash Balance Report

Annually:

- Year End Bank Statements

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Amended Requirements

Monthly:

- Monthly Bank Reconciliation
- Monthly Bank Statement
- Outstanding Check List
- Cash Balance Report
 - Form 46 (Clerk's Cash Book and Daily Balance Record)

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Amended Requirements

Annually:

- County Court Trust Fund Subsidiary Detail



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Monthly Bank Reconcilements

- A bank reconciliation is a document that shows how you balanced the bank statement balance to your ledger balance. It should show the bank balance, plus deposits in transit, minus outstanding checks, plus/minus other reconciling items, and equal your ledger balance. You should upload a bank reconciliation for each bank account. You can upload one document or multiple documents.

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Monthly Bank Reconcilements

- Reconcile Bank to the Ledger (Cash Book)
 - Includes Trust and ISETS
- All deposits and checks are accounted for
- Identify any variance:
 - Interest
 - Bank Fees
 - NSF
 - Credit Card Payments
 - Posting or Bank Errors

****Note: If all variances
are identified you are
reconciled****

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Monthly Bank Statements

- A bank statement is the document you receive from your bank each month showing the beginning balance, each deposit, each check cleared, other activity, and ending balance. You should include all pages, included pages that show copies of cancelled checks. You should upload this for each bank account. You can upload multiple documents.

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Monthly Outstanding Checks

- The outstanding check list is the list of checks that have been written but have not yet cleared the bank account. You should upload this for each bank account. The total should agree with the amount on the bank reconciliation. You can upload multiple documents

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Monthly Cash Balance Report

- Form 46, Clerk's Cash Book and Daily Balance Record
 - Any approved form used in place of the prescribed form 46 may be uploaded instead
 - Example Odyssey's Daily Cash Balance Report

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Annually County Court Trust Fund Subsidiary Detail

- This is a subsidiary listing as of December 31 which should include the name, description, and account balance at year end. The total should agree to the fund balance year end.

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Remote Auditing



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Direct Request

- Any documents that must upload in addition to the Monthly Uploads are called Direct Request Uploads.
- You will receive an email requesting the document to upload.
- Will occur during the audit process

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Direct Request Email

The State Board of Accounts requests that you upload a file to Gateway for sboa county unit in SBOA County. Please email your audit team after you upload the file to inform them that you have provided the requested information.

Requested File: December Funds Ledger
Request Detail: Test for Auditor training - IGNORE

Please login to the Gateway here <https://gateway.ifionline.org/login.aspx>.

- Select Monthly and Annual Engagement Uploads.
- Select your unit name.
- Select the year.
- Select "Direct Request" from the Upload Group dropdown box.
- Select the file requested in the File Type dropdown box.
- Click the Browse button to find the file on your computer to upload.
- Click the Submit this Upload button to upload the file.

For more detailed instructions with screenshots, please see the user guide.

We appreciate the opportunity to work with you as we continue to advance the tools available to us to keep our audits progressing. We understand this is a time of uncertainty and only ask that you provide the requested documentation when it's most convenient to you.

If you have any questions, email the help desk at gateway@sboa.in.gov.

Thanks,
 SBoA Engagement Strategies

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Resources

User Guide:

<https://gateway.ifionline.org/userguides/engagementguide>

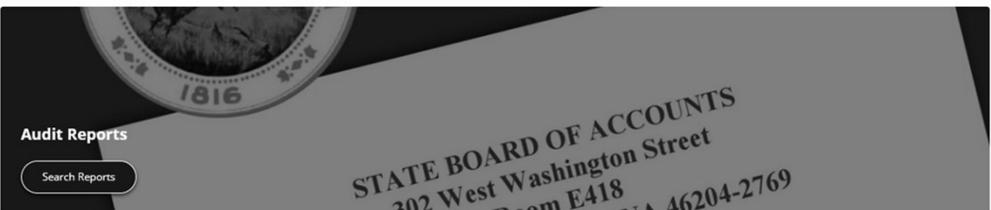
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Indiana State Board of Accounts

Audit Reports

<https://www.in.gov/sboa/>



Audit Reports

Search Reports

Audit Report Filings

This index of Audit Reports issued by the Indiana State Board of Accounts is updated each day with reports released the previous day. If you wish to receive a copy of an audit report that is not available for download, please contact our office at (317) 232-2513. The cost of copies of audit reports is ten (10) cents per page. To speed up the process, have the report file date and number available when calling. These items can be obtained from the results of this search.

SEARCH AUDIT YEARS TO COUNTY UNIT TYPE

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Contact Us

- Lori Rogers and Ricci Hofherr

Email
Counties@sboa.in.gov

Phone
(317) 232-2512



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